



STATE OF GEORGIA
GOVERNOR'S OFFICE OF WORKFORCE DEVELOPMENT
ATLANTA 30334-0900

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Purpose: This Technical Assistance Guide has been developed to assist managers and employees in making informed decisions about travel and employee reimbursement that will ensure the proper use of federal funds authorized under the Workforce Investment Act of 1998.

Intended Audience: Local Workforce Investment Board (LWIB) members, Local Workforce Investment Area (LWIA) Executive Directors, Finance Directors and employees.

Introduction: The management and oversight of LWIAs require that travel be conducted from time to time. Likewise, in the course of doing business it is sometimes convenient for LWIA employees to incur expenses that should properly be charged to one or more federal grants. When this occurs, it is expedient to reimburse said employees in a manner that is consistent with LWIA policy and applicable state and federal laws, rules and regulations.

From US Department of Labor One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG)¹:

Chapter 4. Allowable Costs

“Travel. Reasonable travel costs necessary to effectively manage the grant, provide oversight, and measure program effectiveness are allowable. Air travel, when necessary, should be obtained at the lowest possible customary standard (coach or equivalent fare). All cost principles treat these costs as allowable.”

Guiding principles:

- *All incurred expenses must be supported by adequate documentation.* (Conference or meeting agendas, invoices, hotel bills, receipts, etc.) See 2 CFR Part 225 Appendix A

¹ http://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf Accessed 02.26.2013.

- It is incumbent upon employees and managers to become familiar with LWIA travel policy/State travel policy (as applicable) prior to travel.
- If LWIA does not have a written approved travel policy, state policy is in effect. State travel policy: (<http://sao.georgia.gov/state-travel-policy>)
- Obtain permission from supervisor(s), Executive Director prior to travel.
- Guard against questionable costs (extravagant meals/hotels).
- The Governor's Office of Workforce Development and the LWIA fiscal recipient are custodians of federal funds, which must be safeguarded and used only for legitimate business purposes.

Per Diem

In many areas, a per diem may be offered in lieu of reimbursement for individual meals. Per diem is a compensation for expenses incurred procuring meals. If a conference provides a meal to attendees, an expense was not incurred by the employee and consequently, per diem should not be requested for that meal. Likewise, if a hotel offers a complimentary breakfast to guests, per diem should be waived for that meal.

State per diem rates for meals:

Meal	Standard	High cost areas ²
Breakfast	\$6	\$7
Lunch	\$7	\$9
Dinner	\$15	\$20

Out of state per diem rates can be examined by visiting the General Services Administration website: www.gsa.gov/perdiem.

Mileage reimbursement

- Per federal guidance, costs associated with personal commutes are unallowable.³
- Miles driven should be calculated using the LWIA headquarters as the starting point and should exclude personal commute miles. Return trips should use the

² High cost areas in Georgia consist of Chatham, Cobb, DeKalb, Fulton, Glynn and Richmond Counties.

http://sao.georgia.gov/sites/sao.georgia.gov/files/imported/vgn/images/portal/cit_1210/11/62/174416160SOG_Meal_Allowances_082011.pdf Accessed 02.25.2013.

³ Circular No. A-122 (8) (h) states, "Organization-furnished automobiles. That portion of the cost of organization-furnished automobiles that relates to personal use by employees (including transportation to and from work) is unallowable as fringe benefit or indirect costs regardless of whether the cost is reported as taxable income to the employees. These costs are allowable as direct costs to sponsored award when necessary for the performance of the sponsored award and approved by awarding agencies."

site of the LWIA involved business as the starting point and LWIA headquarters as the ending.

- The mileage reimbursement rate is calculated to assist with fuel costs as well as wear and tear on the automobile.

Company car: In areas where an entity-owned vehicle is available, this option should be used when practical and cost-efficient to the LWIA. A helpful calculator for determining cost of a rental versus that of a private car may be found on the Georgia Department of Administrative Services website:

<http://ssl.doas.state.ga.us/vehcostcomp/>. Other policies specific to the LWIA should be followed with respect to the vehicle and how it is to be used.

Personal car: If an entity-owned vehicle is unavailable or its use impractical, an employee may be authorized to use a privately-owned automobile to attend to LWIA business. Personal commute miles should likewise be excluded from reimbursement requests. If a private vehicle is used when an entity-owned vehicle is deemed to be more cost-efficient or advantageous, the employee may be reimbursed at a lower amount according to established LWIA or state policy.

GSA mileage reimbursement rates for a **privately-owned vehicle**:⁴

Mode of Transportation	Rate per mile
Airplane	\$1.33
If no entity-owned automobile is available	\$.565
If entity-owned automobile is available	\$.24
Motorcycle	\$.535

effective January 1, 2013

Lodging

For overnight travel, the lowest available rate should be secured. This is generally the state government rate. If the event in question is hosted at a hotel, the negotiated conference rate may be acceptable but should be approved in advance by the LWIA Executive Director if the rate exceeds the state government rate. Tips and room service fees are considered part of per diem and are not reimbursable.

Miscellaneous Reimbursements

Like all disbursements of WIA funds, employee reimbursements should be adequately documented, reasonable, directly or indirectly allocable to one or more grants and

⁴<http://www.gsa.gov/mileage> Accessed 02.25.2013.

necessary. Such reimbursements should not be issued to avoid established LWIA procurement procedures. When determining the reasonability of a reimbursement, take into account this guidance from the Code of Federal Regulations:

2 CFR Part 225 Appendix A:

“Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.”

For further questions, contact:
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